IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 23 OF 2003

Orient (Goa) Private Limited, a
Company incorporated under the
Companies Act, 1956 and having its
Registered Office at Atmaram Commercial
Complex, 2nd Floor, Dr. Atmaram
Borkar Road, Panaji, Goa 403 001. ..... Petitioner.

V/s.

1. The Joint Commissioner of Income-tax
(Assessment) Special Range, Panaji,
having his Office at Aayakar Bhavan,
Patto, Panaji, Goa 403 001.

2. The Commissioner of Income-tax,
Panaji, having his office at Aayakar Bhavan,
Patto, Panaji, Goa 403 001.

3. Union of India,
through the Secretary,
Ministry of Finance, Revenue Department,
North Block, Loknayak Bhawan,
New Delhi 110 001. ..... Respondents.

Mr. M.S. Usgaonkar, Sr. Advocate with Ms. Swati Kamat Advocate for the petitioner.

Mr. S.R. Rivonkar, Advocate for the respondents No.1 and 2.

Mr. N.K. Sawaikar, Addl. Central Government Standing Counsel for respondent No.3 - absent.

CORAM : P.V. HARDAS &
N.A. BRITTO, JJ.

DATE : AUGUST 25, 2004.

ORAL JUDGMENT : (Per HARDAS, J.)

We have heard Mr. M.S. Usgaonkar, learned Senior Counsel for the petitioner and Mr. S.R. Rivonkar, learned Counsel for the respondents No.1 and 2. Both the learned Counsel submit that this petition would be covered by the Judgment of the Division Bench of this Court dated 6.5.2004 in Writ Petition No.282/2001 ***(Sesa Goa Limited vs. Jt. Commissioner of Income-tax and ors.)*** to which, one of us (Hardas, J.) was a party.

2. In view of the above, this writ petition succeeds and the Rule is made absolute in terms of prayer clauses (a), (b) and (c), with no order as to costs.

P.V. HARDAS, J.

N.A. BRITTO, J.

ssm.